many State agencies, the limited period of a regular session of the General Assembly hardly allows a detailed and careful review of the relative cost of operation, and actual and necessary public service rendered by the various State agencies to be started and completed, as an independent and complete investigation, during a session of the General Assembly between the appointment of the Finance and Ways and Means Committees and the date of adjournment.

For this obvious reason it is recommended that the proposed Budget Department be directed to furnish members of the General Assembly with such detailed financial information of the estimated revenues and proposed expenditures of the State agencies, together with such detailed information with regard to the activities of the various State agencies that will permit the General Assembly to give fully informed and constructive consideration to the details of the Executive Budget.

At least one other addition to the present reorganization bill suggests itself as sound in theory, and I am confident would be the means of saving substantial sums of money to the State from time to time. The Budget, as submitted to the General Assembly by the Governor and as finally adopted by the General Assembly at its regular session, provides funds for the various activities of the State Government for the two fiscal years, the first of which begins the first of October following the adjournment of that particular regular session of the General Assembly. In this way money is provided upon an estimated Budget worked out by the Governor and approved by the General Assembly for a period of from eight to thirty-two months in advance of the time that it will actually be expended by the State agency for whose needs it is provided. It is obvious that there may be great changes in conditions and markets as affecting the needs or running expenses of some State agencies during such a period. It may also be assumed that each State institution will endeavor to secure an original allotment from the Governor of sufficient amount to finance its activities comfortably for the two fiscal years following the enactment of each Budget. There exists now no power in the State authorized to inspect and, if proper, to cut down any of the allotments made to any State agency. It is respectfully suggested that the State Comptroller be authorized to act as an officer of review as to the actual need of the various State institutions of the various items provided for them in the Budget, with power to recommend to the Governor that certain amounts of these appropriations may be withheld in part or in whole from